SENATE DOCKET, NO. 1490 FILED ON: 1/20/2017

SENATE . . . . . No. 1561

The Commonwealth of Massachusetts

PRESENTED BY:

***Jason M. Lewis*, (BY REQUEST)**

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to Stormwater Management and Climate Change Adaptation Incentives.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Steven Keleti	*18 Clarendon Street Malden, MA 02148-7614*

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SENATE . . . . . No. 1561

By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1561) of Steven Keleti for legislation to authorize municipalities to grant property tax exemption for habitat and urban forest. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1513* OF 2015-2016.]

The Commonwealth of Massachusetts

In the One Hundred and Ninetieth General Court
(2017-2018)

An Act relative to Stormwater Management and Climate Change Adaptation Incentives.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Chapter 59 of the General Laws, as appearing in the 2016 Official Edition, is hereby amended by inserting the following:-

Section 5O. With respect to each parcel of real property classified as Class One, residential, and Class Three, commercial, in each city or town certified by the commissioner to be assessing all property at its full and fair cash valuation, and at the option of the board of selectmen or mayor, with the approval of the city council, as the case may be, there shall be an exemption equal to not more than 35 per cent of the average assessed value of all Class One, residential, parcels and of all Class Three, commercial, parcels, respectively, within such city or town; provided, however, that such an exemption shall be applied only to parcels to the extent that such parcels satisfy the requirements for stormwater management, climate change

adaptation, native-species habitat, vegetated permeable surface, vegetated water retention, water quality, soil health, foliage and tree cover as specified by the Executive Office of Energy and Environmental Affairs and approved by the secretary of that office. This exemption shall be in addition to any exemptions allowable under section five; provided, however, that in no instance shall the taxable valuation of such property after all applicable exemptions be reduced below ten per cent of its full and fair cash valuation, except through the applicability of clause Eighteenth of section five. Where, under the provisions of section five, the exemption is based upon an amount of tax rather than on valuation, the reduction of taxable valuation for purposes of the preceding sentence shall be computed by dividing the said amount of tax by the residential class tax rate of the city or town and multiplying the result by one thousand dollars. For purposes of this paragraph, "parcel" shall mean a unit of real property as defined by the assessors in accordance with the deed for such property and shall include a condominium unit.

In those cities and towns in which an exemption is made available hereunder, a taxpayer aggrieved by the failure to receive such ecological exemption may apply for such ecological exemption to the assessors, in writing, on a form approved by the commissioner, on or before the deadline for an application for exemption under section 59.

A timely application filed hereunder shall, for the purposes of this chapter, be treated as a timely filed application pursuant to section fifty-nine.

SECTION 2. Section 1 shall take effect July 2, 2018.